

IN THE SPECIFICATION

Please amend the Abstract as follows:

~~It is possible to flexibly cope with a change in channel construction of audio data.~~

Auxiliary AV data of a lower rate is formed in an auxiliary AV data converting unit 48 on the basis of video and audio data of a main line system. The audio data of the main line system in which the number of channels is equal to 0 and 4 or 8 channels can exist mixedly. In the auxiliary AV data, the number of channels of the audio data is fixed to 8 channels. Audio data showing silence is outputted to the channels which do not correspond to the channels of the audio data of the main line system of the auxiliary AV data. Since the number of channels of the audio data of the auxiliary AV data is fixed irrespective of the number of channels of the audio data of the main line system, the editing or searching operation using the auxiliary AV data can be executed without paying attention to a change in the number of channels of the audio data of the main line system, or the like.